



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

September 14, 2012

Naren Gursahaney  
Chief Executive Officer  
The ADT Corporation  
1501 Yamato Road  
Boca Raton, Florida, 33431

**Re: The ADT Corporation  
Registration Statement on Form 10-12B  
Filed April 10, 2012  
File No. 001-35502**

Dear Mr. Gursahaney:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Celeste M. Murphy for

Larry Spigel  
Assistant Director

cc: Via E-mail  
Alan Klein, Esq.  
Judith Reinsdorf, Esq.